

261—7.15(260F) Eligible employee.

7.15(1) An employee for whom training is planned must hold a current position intended by the employer to exist on an ongoing basis with no planned termination date.

7.15(2) Training is available only to an employee who is hired by the business, is currently employed by a business, and for whom the business pays withholding tax.

7.15(3) A prospective employee, as defined in rule 261—7.1(260F), may receive training.